THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Ronald Waters et al. Group Art Unit:

Serial No.: 10/572,180 Examiner:

Filed: March 16, 2006 Attorney Docket: UDL-130

Title: Insulating Structures

Honorable Commissioner for Patents Alexandria, VA 22313

Sir:

SUBMITTAL OF DECLARATION AND POWER OF ATTORNEY AND ADDITIONAL FEE

Please find enclosed Declaration and Power of Attorney documents in the above-referenced case which completes the requirements for filing. Please charge \$130 to my deposit account no. 07-1732, to cover the cost of the late submittal of the Declaration and Power of Attorney documents. If any additional fees are due, please charge them to my deposit account number 07-1732.

Respectfully submitted,

David P Gordon

David P. Gordon

Reg. #29,996

Attorney for Applicant(s)

GORDON & JACOBSON, P.C. 60 Long Ridge Road Suite 407 Stamford, CT 06902

Tel: (203) 323-1800 Fax: (203) 323-1803 December 4, 2006